

1946

One Hundred and Thirty First Annual Report of the Selectmen, Assessors, Treasurer, Overseers of the Poor, Street Commissioner and Superintendent of Schools of the Town of Hermon for the Municipal Year Ending Feb 20, 1946

Hermon (Me.)

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One Hundred Thirty-first Annual Report

OF THE

Selectmen, Assessors, Treasurer

Overseers of the Poor

Street Commissioner

AND

Superintendent of Schools

OF THE

TOWN of HERMON

FOR THE

Municipal Year Ending Feb. 20, 1946

Warrant

Penobscot, ss.

State of Maine

To Ray T. Luce, a Constable of the Town of Hermon in
said County, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Hermon, qualified by law to vote in the town affairs, to assemble at the High School Gymnasium on Monday, the eleventh day of March, A. D. 1946, at ten o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose a Town Clerk.

Article 3. To see if the town will vote to accept the Town Report as printed.

Article 4. To elect three or more Selectmen, Assessors and Overseers of the Poor.

Article 5. To elect a Town Treasurer.

Article 6. To elect one member of the School Committee.

Article 7. To see if the town will vote to have one or more Road Commissioners.

Article 8. To see if the town will elect one or more Road Commissioners.

Article 9. To elect one or more Road Commissioners.

Article 10. To see what sum the town will raise and appropriate for:

	B. C. R.
Summer Roads and Bridges	\$1,500.00
Winter Roads	1,500.00
Special Resolve Maintenance	250.00
Support of Schools	8,300.00
Repairs of Schoolhouses	800.00
Improvement of Cemeteries	400.00
Memorial Expenses	30.00
Support of Poor	1,000.00
Contingent Expenses	3,500.00
High School	6,000.00
Course in Agriculture	1,500.00
Aid to Dependent Children	1,700.00
Street Lights	192.00
Insurance on High School Building	500.00

Article 11. To see if the town will vote to install a street light at the junction of Swan Road and State Highway. B. C. R.: Yes.

Article 12. To fix the compensation of:

Tax Collector	3½%
	B. C. R.
S. S. Committee	\$ 15.00
Town Treasurer	400.00
Road Commissioner	85c per hour
Selectmen	1st \$600.00-\$200.00-\$200.00

Article 13. To elect a Tax Collector, three Constables and all other necessary town officers.

Article 14. To see if the town will vote to elect one or more Fire Wardens, one of which will be designated as Fire Inspector, and fix compensation for the same. B. C. R.: \$3.00 per trip.

Article 15. To see what sum the town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges), under the provision of Sections 25 and 29, Chapter 20, R. S. 1944, as amended. B. C. R.: \$799.50.

Article 16. To see if the town will vote to authorize the Assessors to rescind any amounts appropriated by the town for State Aid Highway Construction in excess of the amount required to meet state apportionments.

Article 17. To see if the town will grant and raise money for the maintenance of State Highway and State Aid Highways within the limits of the town under provision of Sections 9, 18, 36, 37 and 38 of the R. S. of 1930. B. C. R.: \$1,280.50.

Article 18. To see if the town will raise and appropriate the sum of \$435.00 for maintenance of improved sections of the Third Class Road in accordance with the provisions of Section 46, Chapter 28, R. S. 1939, as amended by Chapter 215, P. L. 1941. B. C. R.: Yes.

Article 19. To see what sum the town will raise and appropriate to buy additional snow fence. B. C. R.: \$200.00.

Article 20. To see if the town will raise and appropriate \$400.00 to repair the York Road from the Alvin Overlook place to Wing Road. B. C. R.: Yes.

Article 21. To see what sum the town will raise and appropriate for the Klatt Road. B. C. R.: \$200.00.

Article 22. To see if the town will vote to tar North Street and Vafiades Avenue and raise money for the same. B. C. R.: Pass.

Article 23. To see what sum the town will raise and appropriate to widen road to high school. B. C. R.: \$00.00.

Article 24. To see what sum the town will raise and appropriate to repair roads at Hermon Pond Cemetery. B. C. R.: \$50.00.

Article 25. To see if the town will raise and appropriate \$60.00 for public health nursing in Hermon, said sum to be expended by the State Bureau of Health for local service. B. C. R.: Yes.

Article 26. To see if the town will vote to request the State Highway Commission to suspend state aid construction on Wing Road, and designate the Annis Road from Fuller Road to State Highway as State Aid Road. B. C. R.: Yes.

Article 27. To see if the town will vote to surface, shoulder and tar the Special Resolve Road from Swett Hill to Hampden town line, under the supervision of State Highway Commission, suitable to be accepted as State Aid road, and provide money for the same. B. C. R.: Yes. Appropriate \$1,000.00.

Article 28. To fix the salary of the Health Officer, said salary to include all payment for any service in connection with health work in the schools. B. C. R.: \$50.00.

Article 29. To see if the town will vote in favor of the employment by the Overseers of the Poor of a physician to act as town physician, whose duties will be to attend all cases of sickness, both medical and surgical, when the pa-

tient is dependent upon or is receiving public aid or charity, and who has a pauper settlement in the town of Hermon, and who resides anywhere within 18 miles of the Soldiers' Monument at Hermon Corner. B. C. R.: Pass.

Article 30. To see what sum the town will raise and appropriate to repair the Future Farmers Building, to be moved and used as a shop for the Agriculture Course.

Article 31. To see if the town will vote to pay our member of the Maine Council of Veterans Affairs for time and travel or any other expenses, and fix compensation for same. B. C. R.: Yes. Compensation left to Selectmen.

Article 32. To see whether or not the town will vote to raise and appropriate the sum of fifty dollars (\$50.00), to be paid to the State of Maine Publicity Bureau, to be expended and used for advertising the natural resources, advantages and attractions in accordance with Chapter 80, Section 95 of the Revised Statutes of Maine. B. C. R.: Pass.

Article 33. To see if the town will vote to appropriate the sum of \$200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 11, Sections 62, 63 and 64. B. C. R.: Pass.

Article 34. To see if the town will vote to authorize the Treasurer and Board of Selectmen to sell and convey in the name of the inhabitants of the town of Hermon the interest in any real estate which the town may own by virtue of tax deeds or tax liens. B. C. R.: Yes.

Article 35. To see if the town will vote to authorize its Treasurer to make temporary loans, said loans to be approved by the Selectmen, and not to exceed the total tax levy of the preceding year (municipal) in which they are

made, said loans to be paid out of money raised by taxes during the current year in which said loans are made, in accordance with the provisions of Section 83, Chapter 5, of the Revised Statutes of Maine, and all acts amendatory thereof and in addition thereto.

Article 36. To see if the town will vote yes or not on the following:

The Selectmen of the town of Hermon are hereby authorized to deduct from any sums now or hereafter due to the inhabitants of said town of Hermon one-half of said sum or sums so due to said inhabitants as aforesaid, the same to be applied toward the payment of any sum or sums due from said inhabitants of said town of Hermon on account of taxes prior to April 1st of current year, whether said taxes be in the hands of the Collector of Taxes or merged in a tax deed or liens in the hands of the Town Treasurer.

If and when all such unpaid taxes and tax deeds or liens shall have been fully satisfied, said Selectmen of the said town of Hermon are authorized to deduct from any sum or sums now or hereafter due to said inhabitants as aforesaid one-fourth thereof, the same to be applied toward payment of any tax assessed against said inhabitant for the current year in said town and remaining unpaid.

Article 37. To see if the town will vote to move schoolhouse at North Hermon to high school lot, to be used as a shop for the course of agriculture, and provide money for same.

Article 38. To fix the hourly wage on common road work, for both men and trucks.

Article 39. To see if the town will vote to elect a Budget Committee.

Article 40. To elect a Budget Committee.

Article 41. To see if the town will vote to elect a committee to investigate the town manager form of government, and report at our next annual town meeting.

Article 42. To see if the town will vote to sell the Future Farmers Building on high school lot.

Article 43. To see if the town will vote to accept and receive under the provisions of the law the sum of two hundred dollars (\$200.00) from the estate of Annie Smith, the income to be used for the perpetual care of the Sanford A. Smith lot in Pleasant Hill Cemetery.

Article 44. To see if the town will vote to accept and receive under the provisions of the law the sum of one hundred dollars (\$100.00) from Noah I. Edminster, the income to be used for the perpetual care of the Noah I. Edminster lot in Pleasant Hill Cemetery.

Article 45. To see if the town will vote to accept and receive under the provisions of the law the sum of one hundred dollars (\$100.00) from the estate of John W. Kimball, the income to be used for the perpetual care of the John W. Kimball lot in Snow's Corner Cemetery.

Article 46. To see if the town will vote to accept and receive under the provisions of the law the sum of one hundred dollars (\$100.00) from Ernest Overlock, the income to be used for the perpetual care of the Ernest Overlock lot in Snow's Corner Cemetery.

Article 47. To see if the town will vote to transfer the \$853.28 reserve fund to School Building Fund.

Article 48. To see if the town will vote to add the 1945 and 1946 excise tax to School Building Fund.

Article 49. To see if the town will vote to install a blinker light at Hermon Corner, and provide money for the same.

The Selectmen give notice that they will be in session for the purpose of revising and correcting the list of voters at the High School Gymnasium at 9 o'clock in the forenoon on the day of said meeting.

M. L. HILLMAN

G. G. NOWELL

E. L. LEATHERS

Selectmen of Hermon.

TOWN OF HERMON

Incorporated 1814

Town Officers

Selectmen, Assessors and Overseers of the Poor

M. L. HILLMAN G. G. NOWELL E. L. LEATHERS

Town Clerk and Treasurer

E. N. GRANT

Street Commissioner

GILBERT MALOON

Tax Collector

RAY T. LUCE

Superintendent of Schools

EARL C. McGRAW

Superintending School Committee

DOROTHY ROBINSON

L. M. HIGGINS

R. T. LUCE

Board of Health

R .T. LUCE

C. O. HUNT

OLIN ANDREWS

Local Health Officer

G. H. HORTON, M. D.

To the Taxpayers of Hermon:

Gentlemen: In accordance with the Statutes of the State, we herewith submit for consideration the one hundred and thirty-first annual reports of the Board of Selectmen, Assessors, Overseers of the Poor, Treasurer, Street Commissioner and Superintendent of Schools for the year ending March 1st, 1946.

Assessors' Report

Number of Polls Taxed	251
Number of Polls Not Taxed	39
Rate of Taxation	.07
Amount Assessed on Each Poll	\$3.00

VALUATION OF TOWN

Real Estate, Resident	\$255,400.00
Real Estate, Non-resident	179,650.00
	<hr/>
Total Real Estate	\$435,050.00
Personal Estate, Resident	\$ 51,640.00
Personal Estate, Non-resident	20,925.00
	<hr/>
Total Personal Estate	72,565.00
	<hr/>
Grand Total	\$507,615.00
Amt. assessed on 251 Polls @ \$3	\$ 753.00
Amt. assessed on \$507,615 @ .07	35,533.05
	<hr/>
Total Amount Assessed	\$ 36,286.05

PERSONAL PROPERTY

	No.	Av. Val.	Total
Horses	128	\$63.90	\$ 8,180.00
Colts	1	50.00	50.00
Oxen and Beef	42	26.19	1,100.00
Cows	605	30.65	18,545.00
Heifers, over 2 yrs.	62	20.97	1,300.00
Heifers, over 18 mos.	52	18.27	950.00
Sheep, over 35 in number	5	6.00	30.00
Swine, over 10 in number	15	12.00	180.00
Domestic Fowl, over 50 in no.	13,130	.27	3,585.00
Total Amount			33,920.00

EXEMPT LIVESTOCK

Colts, under 3 yrs.	3	\$36.66	\$ 110.00
Cattle, under 18 mos.	385	12.50	4,825.00
Sheep, under 35 in number	117	4.95	580.00
Swine, under 10 in number	66	12.04	795.00
Domestic Fowl, to 50 in number	2,660	.51	1,348.00
Total Amount			\$ 7,658.00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in Trade	\$ 2,050.00
Gasoline Tanks	645.00
Machinery and Equipment	350.00
Other Property	35,600.00
Amount of Livestock brought forward	33,920.00
Total Amount	\$72,565.00
Railroad Property	\$125,920.00
Light & Power Company 2	16,100.00
Penobscot Coal & Wharf Co.	11,000.00

Eastman Car Co.	17,800.00
Merchants Despatch Co.	2,200.00

APPROPRIATIONS

Roads and Bridges	\$ 1,500.00	
Winter Roads	1,000.00	
Special Resolve Maintenance	250.00	
Support of Schools	7,500.00	
Repair of Schoolhouses	400.00	
Improvement of Cemeteries	400.00	
Memorial Expenses	30.00	
Support of Poor	1,000.00	
Contingent Expenses	2,500.00	
High School	6,000.00	
Maintenance State Highway and State Aid Highway	1,000.00	
Additional Snow Fence	200.00	
Bituminous Surface Special Resolve	500.00	
Maintenance Third Class Road	435.00	
Insurance on High School	350.00	
Aid to Dependent Children	1,500.00	
Health Nurse	60.00	
Agricultural Course	1,200.00	
Street Lights	180.00	
Honor Roll	100.00	
Tractor House	500.00	
Advertising Resources	50.00	
Repair of Clark Road	400.00	
Well at High School	600.00	
Repair of Tractor	800.00	
Vafiades Avenue	500.00	
<hr/>		
Total Amount Appropriations		\$28,955.00
State Tax		4,628.79
County Tax		1,148.60

Overlay	1,553.66
Supplementary Tax	202.70
	<hr/>
Total Amount Assessed	\$36,286.05

Respectfully submitted,

M. L. HILLMAN

G. G. NOWELL

E. L. LEATHERS

Assessors of Hermon.

Selectmen's Report

AID TO DEPENDENT CHILDREN

Appropriation	\$1,500.00.
Paid Treasurer of State	1,545.67
	<hr/>
Overdraft to Summary	\$ 45.67

MEMORIAL EXPENSES

Raised by Town		\$30.00
Paid Brown & White Paper Co.	\$17.85	
Rev. Allen Brough	8.00	
C. W. Kimball, care of lot	3.00	
	<hr/>	28.85
		<hr/>
Unexpended to Summary		\$ 1.15

INSURANCE ON HIGH SCHOOL

Appropriation	\$350.00
Paid Leroy W. Ames	354.24
	<hr/>
Overdraft to Summary	\$ 4.24

PROTECTION OF PERSON AND PROPERTY

Paid Payroll No. 1 and 2	\$38.96	
Overdraft to Summary		\$38.96

OVERLAY

Appropriation	\$1,553.66
Unexpended to Summary	\$1,553.66

INTEREST

Received of Willard Pickard	\$ 2.17	
Jarvis W. Jewell	.39	
Kenneth Leathers	7.40	
	<hr/>	\$ 9.96
Paid G. G. Nowell, interest on High School Note	\$ 93.18	
L. I. Leathers, temporary loan	145.00	
G. G. Nowell, temporary loan	95.00	
	<hr/>	332.18
		<hr/>
Overdraft to Summary		\$323.22

STATE AND COUNTY TAX

State Tax	\$4,628.79
County Tax	\$1,148.60

HONOR ROLL

Raised by Town	\$100.00	
Received by G. G. Nowell	6.97	
	<hr/>	\$106.97
Paid R. A. Clark	\$ 8.75	
G. G. Nowell	1.30	
Raymond Joslin	8.00	
W. O. Pendleton	4.50	
R. J. Smith	6.00	
Chesley Webber	10.50	
	<hr/>	38.65
		<hr/>
Unexpended to Summary		\$ 68.32

STREET LIGHTS

Raised by Town		\$180.00
Paid Central Maine Power Co.		\$180.00

WELL AT HIGH SCHOOL

Raised by Town		\$600.00
Paid C. P. Gunn	\$425.00	
Farm Supplies, Inc.	241.43	
	<hr/>	666.43
Overdraft to Summary		<hr/> \$ 66.43

WITHHOLDING TAX

Balance on hand March 1, 1945	\$ 422.10	
Received from Town of Hermon	1,975.90	
	<hr/>	\$2,398.00
Paid Collector of Internal Revenue		2,039.40
		<hr/>
Balance on hand March 1, 1946		\$ 358.60

SUPPLEMENTARY TAX

Received from R. T. Luce, Collector	\$202.70
Unexpended to Summary	\$202.70

TEMPORARY LOAN

Received from L. I. Leathers	\$9,000.00	
G. G. Nowell	3,000.00	
	<hr/>	\$12,000.00
Paid L. I. Leathers	\$9,000.00	
G. G. Nowell	3,000.00	
	<hr/>	\$12,000.00

NOTES PAYABLE

G. G. Nowell, high school notes	\$2,485.00	
Amy Grant, anticipation of Third Class Construction	1,000.00	
	<hr/>	
Total to 1946		\$3,485.00

ACCOUNTS RECEIVABLE

Balance March 1, 1945	\$63.92	
Due from State 1945	19.98	
	<hr/>	\$ 83.90
Amount Received		25.42
		<hr/>
Balance to 1946		\$ 58.48

HEALTH NURSE

Raised by Town	\$60.00
Paid Treasurer of State	\$60.00

TRACTOR HOUSE

Raised by Town	\$500.00
Transferred to Vafiades Avenue	\$500.00

PUBLICITY BUREAU

Raised by Town	\$50.00
Paid State of Maine Publicity Bureau	\$50.00

TEACHERS' RETIREMENT

Balance on hand Mar. 1, 1945	\$218.28	
Received from Town of Hermon	407.30	
	<hr/>	\$625.58
Paid Bureau of Internal Revenue		371.95
		<hr/>
Balance to 1946		\$253.63

TEACHERS' OLD AGE PENSION

Received from Town of Hermon	\$273.79
Balance to 1946	\$273.79

ABATEMENTS

James P. Treadwell, error in valuation	\$ 4.20	
Herbert Tourtolette, loss by fire	21.00	
J. H. Bryant, loss by fire	3.50	
Bradley Bryant, out of state	3.00	
Harold and Helen Hewes, error in assess.	4.20	
W. T. Kimball, error in assessment	3.00	
Clifford Lord, in service	3.00	
Irvin Libby, paid in Hampden	3.00	
W. E. Lindsey, deceased	3.00	
Andrew Light, in service	3.00	
Velma Maloon, loss by fire	12.60	
Gardner Overlock, error in assessment	3.00	
Lester L. Saunders, deceased	3.00	
Max Bluesteine, disabled veteran	56.00	
Theodore Manty, loss by fire	10.50	
Samuel Raynes, Hrs., error in assessment	3.50	
William Russell, error in assessment	3.50	
J. M. Taylor, over-valuation	5.60	
		<hr/>
		\$148.60

EXCISE TAX

Received from Ray T. Luce	\$928.40
Unexpended to Summary	\$928.40

CARE OF CEMETERIES

Raised by Town	\$400.00
Paid Albert Smart, Pine Tree Cemetery	\$ 25.00

Bert Pomeroy, Pleasant Hill Cem.	30.00	
C. L. Small, Evergreen Cemetery	30.00	
W. H. Snow, Snow's Corner Cem.	30.00	
Alfred Grant, Hermon Pond Cem.	25.00	
Delmont Getchell, care of soldiers' graves	154.35	
	<hr/>	294.35
Unexpended to Summary		<hr/> \$105.65

CEMETERY TRUST FUNDS

Evergreen Cemetery

Noah and Lemuel Edminster lot	\$4.04	\$201.00
Fred W. Baldwin lot	2.01	100.00
Eliza Garland lot	2.03	101.24
Jewell lot	2.03	101.74
E. H. Otis lot	2.03	101.17
Seth K. Ames lot	6.15	306.48
Wilmer F. Harding lot	3.05	152.36
Walter Murch lot	2.02	101.52
	<hr/>	
	\$23.36	

Pine Tree Cemetery

Perry O. Bryant lot	\$ 4.33	\$215.93
George E. Tibbetts lot	2.01	100.03
A. A. Tuttle lot	2.01	100.84
Franklin Perry lot	4.02	200.00
Hiram C. Warren lot	2.01	100.00
J. R. Read lot	4.00	500.00
	<hr/>	
	\$18.38	

Hermon Pond Cemetery

Benj. Grant lot	\$ 1.53	\$ 76.94
George Leonard lot	2.05	102.75
Silas Miller lot	4.13	205.95
Parmenas D. Fuller lot	2.15	107.40
Benjamin Kimball lot	2.13	106.47
Robert Swan lot	2.07	103.37
Crockett lot	2.13	106.34
	<hr/>	
	\$16.19	

Pleasant Hill Cemetery

Charles E. Phillips lot	\$ 2.03	\$101.53
A. L. Newcomb lot	2.03	101.03
Maria M. Nash lot	3.07	153.08
William Small lot	2.03	101.49
Frank E. Phillips lot	2.01	100.00
Charles P. Brackett lot	2.01	100.00
Martin Overlock lot	2.03	101.25
Sanford A. Smith lot	2.03	101.25
Arthur C. Smith lot	4.02	200.00
	<hr/>	
	\$21.26	

Snow's Corner Cemetery

Enoch Leathers lot	\$ 2.03	\$101.43
Annie M. Alley lot	4.08	203.76
John Holmes lot	2.03	101.18
Robert Bryant lot	4.06	202.57
H. M. Sargent lot	2.03	101.48
Agnes K. McCoy lot	2.01	100.00
John Bryant lot	2.03	101.48

L. J. Overlock lot	4.06	202.58
M. J. Drew lot	2.03	101.50
Wilcox lot	4.88	243.24
Susan A. Nowell lot	2.03	101.45
Pickard and Burnett lot	2.03	101.80
Alfred Overlock lot	2.05	102.42
Benjamin Leathers lot	2.03	101.42
Fred E. Paine lot	2.01	100.00
Seth Thompson lot	2.01	100.00
John Walker lot	2.03	101.04
Lemuel Overlock lot	2.03	101.08
George Snow lot	2.03	101.08
Gideon Andrews lot	2.03	101.02
Frederick M. Whittier lot	2.05	102.21
Henry Barrett lot	2.03	101.75
Wilbur Hillman lot	4.02	200.00
Frank A. Grant lot	2.01	100.00
Annie B. Bishop lot	2.01	100.00
George B. Grant lot	2.03	101.29
Franklin J. Hammond lot	2.03	101.13
Joseph A. Snow lot	4.08	203.90
Cushman lot	2.03	101.91
Horace F. Stephens lot	2.02	101.59
George Sawyer lot	2.04	102.08
George H. Smith lot	2.02	101.94
John Wotton lot	2.02	101.68
Bernice L. Kimball lot	2.04	102.64
Ella Colson lot	2.02	101.70

\$83.97

CONTINGENT FUND

Reappropriated	\$1,000.00
Raised by Town	2,500.00

Received from Arlo Moore, deed	5.00	
Irvin Simpson, lot in Pleasant Hill Cemetery	10.00	
Frank N. Folley, lot in Pleasant Hill Cemetery	10.00	
A. Bluestein, junk yard license	10.00	
Treasurer of State, R. R. & Tel Tax	11.80	
H. S. McGray, interest on tax lien	.50	
Mrs. Abbie Overlock, deed	5.00	
E. P. Bishop, rent of town farm	5.00	
Treasurer of State, 1946 dog license refund	80.40	
Treasurer of State, special project	10.00	
Kenneth Leathers, deed and stamps	5.55	
Sophia Chevarie, victualer's license	2.00	
		<hr/>
		\$3,655.25

Paid Jordan Frost Prtg. Co., printing town report	\$137.25
Merrill Trust Co., banking charge	14.24
James M. Gillin, legal advice	15.00
Earl C. McGraw, superintendent's salary	599.95
Leroy W. Ames, insurance on office	15.36
Hermon High School, microphone ad.	3.00
Lewis P. Smith Agcy., liability ins.	34.10
Register of Deeds	6.25
Hutchins Bros., office supplies	4.85
Dillingham's, office supplies	41.93
C. D. Merrifield, office supplies	8.25
Edgar R. Crozier, treasurer's bond	50.00
R. T. Luce, making out tax lien	28.50
H. P. Snowman, printing	21.70

Paul A. Smith, audit	124.80
F. E. Chapman, Maine Townsman	3.00
Maine Municipal Asso., dues	35.00
Loring Short & Harmon, office supp.	9.80
Lewis P. Emith Agcy., tax coll. bond	40.00
K. L. Burton, dog constable	20.00
E. N. Grant, treasurer's salary	400.00
R. B. Dunning Co., wire for tractor house	1.22
Ralph White, material and labor for wiring tractor house	30.29
Wilbur Kimball, building inspector	22.50
Central Maine Power Co., lights for tractor house	3.34
Earl Getchell, cutting bushes on R. R. crossing	27.72
Lewis P. Smith Agcy., insurance on tractor and plow	5.20
James P. Quine, two release deeds	10.00
G. H. Horton, M. D., health officer	50.00
A. W. Snare, one release deed	5.00
H. S. Harvey, office supplies	7.00
M. L. Hillman, selectman's salary	600.00
G. G. Nowell, selectman's salary	200.00
E. L. Leathers, selectman's salary	200.00
Dorothy Robinson, salary S. S. Com.	15.00
L. M. Higgins, salary S. S. Com.	15.00
R. T. Luce, salary S. S. Committee	15.00
G G. Nowell, car and expenses	20.00
M. L. Hillman, telephone, postage and expenses	67.88
Thelma Luce, typing tax list	5.00

E. N. Grant, recording marriages, births and deaths	17.75	
E. N. Grant, postage and discharg- ing liens	22.90	
Lewis P. Smith Agcy., ins. on town truck	35.20	
E. C. McGraw, travel	10.00	
Rita Bowen, typing town report	14.52	
Ray T. Luce, comm. on 1945 tax and excise tax	1,306.82	
	<hr/>	4,320.82
Overdraft to Summary		\$ 665.57

Respectfully submitted,

M. L. HILLMAN

G. G. NOWELL

E. L. LEATHERS

Selectmen of Hermon.

Report of Overseers of Poor

Raised by Town	\$1,000.00
Paid Town of Orono, Pickard family'	\$ 50.00
Treasurer of State, Pickard family	555.36
G. H. Horton, M. D., town physician	135.00
Transferred to Supplement	229.20
	<hr/> 969.56
Unexpended to Summary	<hr/> \$ 30.44

SUPPLEMENT

Supplement Aid to Blind

Paid Dr. John L. Crowther, medical	\$ 14.00
Harold S. Harvey, ambulance	10.00
Mabel S. Adams, board and care	165.20
	<hr/> \$189.20

Supplement Old Age Assistance

Paid Harold S. Harvey, ambulance	\$40.00
	<hr/> 40.00

STATE POOR

Received from State	\$99.71
Due from State	19.98
	<hr/> \$119.69
Paid E. P. Bishop, supplies	\$119.69

Respectfully submitted,

M. L. HILLMAN

G. G. NOWELL

E. L. LEATHERS

Overseers of Poor.

Treasurer's Report

Cash on hand	\$3,883.35
Treasurer of State—	
Agricultural Course	605.56
Victor Cunningham, Poor Acct.	109.68
Snow Removal	1,352.00
R. R. & Tel. Tax	11.80
School Fund	10,774.36
1945 Dox Tax Refund	80.40
State Road Acct.	1,599.00
Highway Acct.	961.89
Highway Acct.	230.48
Tax Liens—	
Jarvis Jewell, for Harold Jewell	33.39
John Thomas, for C. Kestinus	50.50
Wilbur Manning and Holmes	6.40
H. S. McGray	12.50
Willard Pickard	81.28
William Russell	5.00
W. H. Snow	220.00
Bertha Pritchard, for F. Sabine	37.65
Rose Langille	8.50
Kenneth Leathers, for H. H. Leathers	106.25
Truman Annis, for Alton Snow	.60
Alvin Overlock, Heirs of	17.50
E. F. Pinkham	1.50
Harold Hewes, for T. F. Gerald	1.50

Abbie Overlock, for R. M. Overlock	223.66	
Town of Glenburn, tuition	228.34	
Town of Levant, tuition	536.40	
Town of Etna, tuition	70.56	
Grace McCarty, tuition	20.00	
Lester Foss, tuition	110.56	
Harold Kelleher, tuition	125.00	
Withholding Tax	1,975.00	
Teachers' Retirement	407.30	
Teachers' Old Age Pension	273.79	
John Reid, perpetual care	500.00	
Perpetual Care Cemetery Interest	163.16	
Gerald Nowell, temporary loan	3,000.00	
Leon I. Leathers, temporary loan	9,000.00	
Balance Honor Roll	6.97	
Arlo Moore, cost of deed	5.00	
Irvin Simpson, lot in P. H. Cemetery	10.00	
E. P. Bishop, rent of Town Farm	5.00	
Frank Foley, lot in P. H. Cemetery	10.00	
A. Bluesteine, junk yard license	10.00	
Amy Grant, loan	1,000.00	
Sophia Chaverie, victualer's license	2.00	
E. N. Grant, accounts receivable	.01	
Ray T. Luce, accounts receivable	.44	
Millard Spencer, accounts receivable	15.00	
Ray T. Luce, 1945 tax	35,516.31	
Ray T. Luce, 1945 excise tax	364.05	
Ray T. Luce, 1946 excise tax	564.35	
	<hr/>	\$74,334.89
Total Warrants Paid	\$71,334.09	
Cash on hand	3,000.80	
	<hr/>	\$74,334.89

Respectfully submitted,

E. N. GRANT,
Treasurer.

Road Commissioner's Report

SUMMER ROADS

Raised by Town	\$1,500.00	
Transferred to State Highway Patrol	164.50	
Amount Available		\$1,335.50
Paid Gilbert Maloon, foreman	\$527.09	
William Holmes	103.28	
Leo Overlock	103.63	
Walter Witherly	2.74	
Clarence Duran	2.40	
Millard Spencer	2.74	
Perley Overlock	137.87	
Irvin Goodspeed	15.76	
C. O. Hunt	26.67	
Harold Bates	9.33	
Albion Russell	57.72	
Ed Wilson	2.48	
Herbert Smedberg	12.87	
L. I. Leathers, gas	14.70	
Hedge & Matheis	7.00	
Farm Supplies, Inc.	1.65	
O. L. Bowley, gravel	3.30	
E. P. Bishop, gas	2.68	
Henley Kimball Co.	14.11	
Electric Arc Welding	8.75	
N. H. Bragg & Sons	2.28	
O. T. Bradford, gravel	78.70	

William Johnson	14.88	
A. H. Andrews, bridge plank	101.58	
Rice & Miller Co.	3.00	
Nelson Overlock	10.56	
Charles Thayer	5.94	
H. J. Applebee	9.60	
Central Welding Co.	10.00	
Carlton Henderson	5.28	
Wotton Tire Co., repairing tire	10.00	
	<hr/>	1,328.39
Balance to Summary		<hr/> \$ 7.11

STATE HIGHWAY PATROL

Raised by Town	\$1,000.00	
Transferred from Summer Roads	164.50	
	<hr/>	\$1,164.50
Paid State Highway Commission		\$1,164.50

THIRD CLASS CONSTRUCTION

Received from State		\$ 961.89
Paid Gilbert Maloon, foreman	\$ 172.85	
Perley Overlock, hand	128.70	
Nelson Overlock, hand	97.68	
Harold Bates, hand	16.17	
Irvin Goodspeed, hand	17.49	
Gilbert Maloon, truck	190.00	
Albion Russell, hand	106.59	
Leon Leathers, gasoline	29.60	
Herbert Smedberg, hand	45.21	
Clyde Gordon, hand	21.12	
Charles Heughen, hand	6.93	

Theodore Maloon, hand	6.93	
William Holmes, truck	20.05	
L. A. Bowen, truck	61.11	
Morris Prescott, hand	18.15	
C. O. Hunt, hand	10.56	
Mrs. Everett Glidden, gravel	12.60	
Grace Lawrence, gravel	6.40	
Allen Rooks, spreading tarvia	227.50	
The Barrett Division	1,365.00	
		<hr/>
		2,560.64
		<hr/>
Overdraft		\$1,598.75

THIRD CLASS MAINTENANCE

Raised by Town	\$435.00	
Balance from 1944	190.63	
		<hr/>
		\$625.63
Paid Gilbert Maloon, foreman	\$206.25	
Leo Overlock	1.86	
Perley Overlock	94.06	
William Holmes	10.44	
Albion Russell	26.24	
Nelson Overlock	36.96	
Myron Goodell	9.60	
C. O. Hunt	5.28	
The Barrett Division, tar	36.30	
L. I. Leathers, gas	16.90	
Herbert Smedberg	10.56	
William Johnson	26.64	
Ralph Tibbetts	5.28	
Everett Tibbetts	5.28	
Wallace Tibbetts	5.28	
Walter Overlock	10.56	

Irvin Goodspeed	15.84	
Fred Sabine	10.56	
R. A. Clark, gravel	4.20	
Grace Lawrence, gravel	8.10	
Ed Lewis, gravel	1.44	
	<hr/>	523.63
Balance to 1946		<hr/> \$102.00

TOWN ROAD IMPROVEMENT FUND

Amount Available from State		\$612.28
Paid Gilbert Maloon, foreman	\$ 46.00	
Perley Overlock	7.92	
Irvin Goodspeed	5.28	
Harold Applebee	13.20	
Herbert Snow	38.20	
Earl Phillips	38.20	
William Holmes	38.20	
Charles Carroll	38.20	
Walter Overlock	5.28	
	<hr/>	
	\$230.48	
Received from State	230.48	
Available for 1946	381.80	
	<hr/>	\$612.28

VAFIADES AVENUE

Raised by Town	\$500.00	
Transferred from Tractor House	500.00	
	<hr/>	\$1,000.00
Paid Gilbert Maloon, foreman	\$144.30	
Perley Overlock	46.24	
C. O. Hunt	19.84	

M. E. Patten, surveying	2.00	
Sophie Ricker, for right of way	15.00	
Mildred Collins, same	1.00	
George Estes, same	1.00	
Laurel Applebee, same	1.00	
L. I. Leathers, gas and oil	7.30	
Home Pipe Company, culverts	44.40	
Irvin Goodspeed	29.04	
William Johnson	7.92	
William Holmes	66.44	
Harold Bates	10.56	
Herbert Smedberg	16.84	
V. O. Robinson, gravel	5.00	
	<hr/>	417.88
Unexpended to Summary		<hr/> \$582.12

SPECIAL RESOLVE TAR

Raised by Town	\$500.00
Unexpended to Summary	\$500.00

SPECIAL RESOLVE MAINTENANCE

Raised by Town	\$250.00
Paid Gilbert Maloon	\$72.37
Perley Overlock	44.12
Gilbert Maloon	40.97
Leo Overlock	22.63
L. I. Leathers, gas	5.50
Irvin Goodspeed	28.24
C. O. Hunt	12.40
Nelson Thayer	1.24
Ernest Bishop, gas	6.21

Nelson Overlock	2.64	
Raymond Clark, gravel	2.20	
William Holmes	6.04	
Hervey Robbins, gas	5.00	
		<hr/>
		249.56

Balance to Summary		<hr/>	\$.44
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CLARK ROAD

Raised by Town		\$400.00
Paid Gilbert Maloon	\$111.00	
Leo Overlock	5.58	
Perley Overlock	34.34	
William Johnson	14.88	
Nelson Overlock	9.92	
William Holmes	95.91	
Albion Russell	9.92	
Irvin Goodspeed	41.58	
Douglas Shields	4.29	
Robert Overlock	2.64	
Walter Overlock	21.78	
Herbert Smedberg	10.56	
T. T. Dunn, gravel	19.55	
John Mosher, gravel	1.50	
Hervey Robbins	6.00	
		<hr/>
		389.45

Balance to Summary		<hr/>	\$ 10.55
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TRACTOR REPAIRS

Raised by Town		\$800.00
Paid Industrial Alloy Steel Co.	\$ 36.39	
Columbian Steel Company	72.69	

Gilbert Maloon, foreman	62.64	
Lloyd Witherly	10.03	
Herbert Smedberg	2.64	
Edward Wilson	141.50	
Maxwell Gray	5.00	
Perley Overlock	6.60	
Irvin Goodspeed	31.02	
Central Welding Company	100.00	
J. F. Woodman Company	7.37	
Haynes & Chalmers Company	1.42	
Paul Goodspeed	9.90	
Stickney & Babcock Company	16.60	
Sears Roebuck Company	8.26	
Electric Arc Welding Company	7.50	
N. H. Bragg & Sons	38.04	
O. Rolnick & Sons	2.50	
E. R. Dysart	13.00	
Shell Oil Company	10.01	
M. E. Nowell	1.07	
Southworth Machine Company	130.19	
American Gear Company	9.18	
E. P. Bishop	19.98	
Ayer's Radiator Hospital	12.50	
	<hr/>	756.03
Unexpended to Summary		<hr/> \$ 43.97

SNOW FENCE

Raised by Town		\$200.00
Paid Babylon Steel Company	\$86.25	
Gilbert Maloon, trucking	3.00	
	<hr/>	89.25
Unexpended to Summary		<hr/> \$110.75

STATE AID ROAD

Reappropriated by Town	\$ 799.50	
Received from State	1,599.00	
	<hr/>	\$2,398.50
Paid State Highway Dept.		3,733.20
		<hr/>
Overdraft 1945		\$1,334.70
Overdraft 1943		2,814.52
		<hr/>
Due State Aid Account from anticipation		4,149.22

WINTER ROADS

Raised by Town	\$1,000.00	
Received from State	1,352.00	
Due from Town of Glenburn	26.00	
	<hr/>	\$2,378.00
Paid Gilbert Maloon, foreman	\$404.74	
Gilbert Maloon, truck	205.29	
Walter Witherly	16.50	
Lloyd Witherly	167.42	
Hilton Spencer	496.97	
John Mosher	11.47	
Lemuel Nowell	18.60	
Norman Overlock	2.17	
Gilbert Maloon, supplies	7.68	
Leo Overlock	31.90	
Jesse Maloon	13.86	
George Laurence	51.77	
Ray Tapley	31.99	
Paul Goodspeed	10.43	
Reuben Overlock	1.32	
Clarence Duran	12.08	

Fred Patten	25.42
W. O. Pendleton	18.29
Robert Tapley	8.06
Vernard Broad	30.56
Irvin Goodspeed	244.34
Perley Overlock	157.37
C. O. Hunt	7.44
Albion Patten	25.38
Nelson Thayer, Jr.	1.24
William Holmes	49.84
Wilford Soboda	5.28
Herbert Smedberg	15.84
Maxwell Gray	7.00
Walter Overlock	36.96
Edward Wilson	28.05
Alton Snow	27.06
Gardner Overlock	2.64
Fred Klatt	5.28
Everson Clark	2.64
Fred Sabine	23.76
Harold Applebee	25.08
Edward Dysart	304.70
William Ogilvie	72.93
Wilbur Fletcher	1.98
Willis Dunton	24.09
E. P. Bishop	74.52
L. I. Leathers	11.07
C. W. Kimball	39.32
H. W. Robbins	112.29
Rice & Miller Co.	1.25
Electric Arc Welding Co.	48.45
Hackett Machine Co.	48.45
Hedge & Matheis	78.12

Henley Kimball Co.	36.15	
N. H. Bragg & Sons	23.54	
Maine Steel, Inc.	4.32	
R. B. Harriman Co.	4.85	
Clark Plow Co.	17.50	
Commodore Steel Co.	46.12	
American Gear Co.	121.93	
Central Welding Co.	36.25	
O. T. Bradford	38.15	
	<hr/>	3,434.75
Overdraft to Summary		<hr/> \$1,056.75

Respectfully submitted,

GILBERT MALOON,

Road Commissioner.

Auditor's Report

March 1, 1946.

To the Inhabitants of the Town of Hermon:

In accordance with the request from your Board of Selectmen, we have audited the accounts and records of the town of Hermon, Maine, for the municipal year ended February 22, 1946. We have reviewed the accounting system and tested or examined accounting records and supporting evidence of transactions for the municipal year to the extent appropriate in view of the system of internal control. We performed all necessary work for the audit, but we did not perform a detailed audit of all transactions.

As part of our report, we submit to you the following statements:

- Exhibit A Comparative Balance Sheet as at February 22, 1946 and February 24, 1945
- Exhibit B Cash Receipts and Disbursements
- Exhibit C 1945 Valuation, Assessment, Commitment and Collection
- Exhibit D Statement of Departmental Balances
- Exhibit E Analysis in Change in Surplus
- Schedule 1 Transactions in Uncollected Taxes
- Schedule 2 Transactions in Tax Liens
- Schedule 3 Transactions in Tax Deeds
- Schedule 4 Accounts Receivable
- Schedule 5 Notes Payable
- Schedule 6 Trust Funds

Based upon our examination, and subject to comments appearing in this report, we hereby certify that, in our opinion, the accompanying Balance Sheet and related Financial Statements present the financial condition of the town of Hermon as of February 22, 1946, and the results of operations for the year ended that date.

Respectfully yours,

PAUL A. SMITH,

Public Accountants.

PAS:am

COMMENTS

Cash on deposit with the Merrill Trust Company, Bangor, Maine, was reconciled with the bank certificate. Cash on hand at the close of the municipal year, in the amount of \$2,538.41, was verified by actual count. All records of cash were reconciled as of the date of our examination.

The 1945 assessment of taxes was found to be in agreement with the commitment. We viewed the outstanding tax liens and tax deeds held by the town. We further examined all transactions in tax receivables. It is our opinion that the reserve for uncollectibles is adequate.

All individual excise tax receipts for the years 1945 and 1946, numbers 226 to 407 and 1 to 250 respectively, were totaled and proved against the Treasurer's receipts. The amount of \$928.40, collected in excise monies, was transferred directly to surplus.

We did not circularize the accounts receivable. We did, however, scrutinize transactions in these accounts and believe that the amounts are correctly stated and the reserve for uncollectibles adequate.

During the year there was incurred legally an additional debt of \$1,000.00 in notes payable, being for antici-

pation of 1946 third class highway construction funds.

The records of amounts withheld from employees for federal income taxes, teachers' retirement benefits and teachers' pensions were examined by us and the liability as shown appears to be proper and in conformity with regulations.

We examined the investment of trust funds and obtained certificates from the various depository banks for all amounts in time deposits.

The accounting principles and practices have been maintained on an excellent basis, consistent with the preceding year, and the books excellently kept.

EXHIBIT A

COMPARATIVE BALANCE SHEET

As at February 22, 1946 and February 24, 1945

General Fund

Resources:	Feb. 22, 1946	Feb. 24, 1945
Cash	\$3,000.80	\$3,883.35
Tax Receivables:		
Tax Liens—Sch. 2	\$1,259.93	\$1,165.76
Tax Deeds—Sch. 3	596.88	596.88
	<u>\$1,856.81</u>	<u>\$1,762.64</u>
Less: Res. for Uncollect.	763.53	763.53
	<u>1,093.28</u>	<u>999.11</u>
Accounts Receivable—Sch. 4	58.48	63.92
Less: Reserve for Uncollect.	37.50	-
	<u>20.98</u>	<u>63.92</u>
Total Resources	<u>\$4,115.06</u>	<u>\$4,946.38</u>

Trust Funds

Resources:		
Cash—Expendable	\$ 171.59	\$ 171.59
Investments	8,375.00	7,875.00
	<u>\$8,546.59</u>	<u>\$8,046.59</u>

EXHIBIT A

COMPARATIVE BALANCE SHEET

As at February 22, 1946 and February 24, 1945

General Fund

Obligations:	Feb. 22, 1946	Feb. 24, 1945
Notes Payable—Sch. 5	\$3,485.00	\$2,485.00
Accounts Payable		4.09
Due Governmental Agencies:		
U. S. Treasurer:		
Withheld Income Tax	\$ 358.60	\$ 422.10
State of Maine Treasurer:		
Teachers' Retirement	253.63	218.28
Teachers' Pension	273.79	
	<u>886.02</u>	<u>640.38</u>
Deferred Credits	853.28	853.28
	<u>5,224.30</u>	<u>\$3,982.75</u>
Total Obligations		
Surplus:		
Net Depart'l Balances		
Fwd.—Exhibit D	3,069.79*	2,343.69
Net Surplus	1,960.55	3,307.32
	<u>1,109.24*</u>	<u>963.63</u>
Total Obligations and Surplus	<u>\$4,115.06</u>	<u>\$4,946.38</u>

Trust Funds

Balance—Sch. 6		
Expendable Income	\$ 171.59	\$ 171.59
Investments	8,375.00	7,875.00
	<u>8,546.59</u>	<u>\$8,046.59</u>
Total Trust Fund Balances		

* Denotes Debit Balance.

EXHIBIT D
STATEMENT OF DEPARTMENTAL ACCOUNTS
For the Year Ended February 22, 1946

	Balance 2/24/25	Appro- priations	Depart'l Receipts	Other Credits	Total Available	Cash Dis- bursements	Other Charges	Total Charges	Lapsed Balances Overdrafts	Unexp.	Balance 2/22/46
General Government:											
Contingent		\$2,500.00	155.25	1,051.00	3,706.25	4,320.82		4,320.82	614.57		
Protection Persons & Property:											
Street Lights		180.00			180.00	180.00		180.00			
Fires						38.96		38.96	38.96		
		180.00			180.00	218.96		218.96	38.96		
Health and Sanitation:											
Health Nurse		60.00			60.00	60.00		60.00			
Highways and Bridges:											
Town Roads and Bridges		1,500.00			1,500.00	1,328.39		1,328.39		171.61	
Snow Removal		1,000.00	1,352.00		2,352.00	3,434.75		3,434.75	1,082.75		
Third Class Construction			961.89	102.00	1,063.89	2,560.64		2,560.64			1,496.75*
Vafiades Avenue Extension		500.00		500.00	1,000.00	417.88		417.88		582.12	
Black Stream Bridge	2,814.52*				2,814.52*						2,814.52*
Wheeler Stream Bridge			1,599.00	799.50	2,398.50	3,733.20		3,733.20	1,334.70		
Clark Road Repairs		400.00			400.00	389.45		389.45		10.55	
Patrol Maintenance		1,000.00			1,000.00	1,164.50		1,164.50	164.50		
Third Class Maintenance	190.63	435.00			625.63	523.63	102.00	625.63			
Special Resolve Maintenance		250.00			250.00	249.56		249.56			.44
Unimproved Maintenance			230.48		230.48	230.48		230.48			
Snow Fence		200.00			200.00	89.25		89.25		110.75	
Bitum. Surf., Hermon Pond Rd		500.00			500.00					500.00	
Tractor Repairs		800.00			800.00	756.03		756.03		43.97	
Tractor House		500.00			500.00		500.00	500.00			
	2,623.89*	7,085.00	4,143.37	1,401.50	10,005.98	14,877.76	602.00	15,479.76	2,581.95	1,419.00	4,310.83*
Charities:											
Town Poor		1,000.00			1,000.00	969.56		969.56		30.44	
Aid to Dependant Children		1,500.00			1,500.00	1,545.67		1,545.67	45.67		
State Poor			99.71	19.98	119.69	119.69		119.69			
		2,500.00	99.71	19.98	2,619.69	2,634.92		2,634.92	45.67	30.44	

Common Schools	155.97	7,500.00	10,906.88		18,562.83	15,396.33	1,988.49	17,384.82				1,178.01
High School		6,000.00	948.36	1,988.40	8,936.85	8,936.85		8,936.85				
Agriculture	119.96	1,200.00	605.56		1,925.52	1,871.09		1,871.09				54.43
School Repairs	4.27	400.00			404.27	395.67		395.67				8.60
High School Insurance		350.00			350.00	354.24		354.24	4.24			
High School Well		600.00			600.00	666.43		666.43	66.43			
	280.20	16,050.00	12,460.78	1,988.49	30,779.47	27,620.61	1,988.49	29,609.10	70.67			1,241.04
Unclassified:												
Abatements							148.60	148.60	148.60			
Adv. Natural Resources		50.00			50.00	50.00		50.00				
		50.00			50.00	50.00	148.60	198.60	148.60			
Patrotic Commemoration:												
Memorial Day		30.00			30.00	28.85		28.85			1.15	
Honor Roll		100.00	6.97		106.97	38.65		38.65			68.32	
		130.00	6.97		136.97	67.50		67.50			69.47	
Cemeteries:												
General Care		400.00			400.00	294.35		294.35			105.65	
Interest:												
Cemetery Perpetual Care			163.16		163.16	163.16		163.16				
General			9.96	1.55	11.51	333.18		333.18	321.67			
			173.12	1.55	174.67	496.34		496.34	321.67			
Special Assessments:												
State Tax		4,628.79			4,628.29	4,628.79		4,628.79				
County Tax		1,148.60			1,148.60	1,148.60		1,148.60				
		5,777.39			5,777.39	5,777.39		5,777.39				
Total—All Departments	\$2,343.69*	34,732.39	17,039.20	4,462.52	53,890.42	56,418.65	2,739.09	59,157.74	3,822.09	1,624.56		3,069.79*
	Exhibit A	Exhibit C	Exhibit B			Exhibit B			Exhibit E			Exhibit A

* Denotes Overdraft Balances.

Balances Forward:
Overdrafts:
Highways \$4,310.83
Unexpended:
Education 1,241.04
Net—Exhibit A \$3,069.79*

EXHIBIT E

ANALYSIS OF CHANGE IN SURPLUS

For the Year Ended February 22, 1946

Surplus, February 24, 1945—Exhibit A		\$3,307.32
Transactions Affecting Prior Years:		
Charges—		
Reserve for Uncollect. Receivables	\$37.50	
Credits—		
Lien Costs Collection Previously Charged Off	3.00	
		<hr/>
Net Charges Affecting Prior Years		34.50
		<hr/>
		3,272.82
Transactions Affecting Current Years:		
Operating Accounts—		
Depart'l Bals.—Ex. D		
Overdrafts	\$3,822.09	
Unexpended	1,624.56	
		<hr/>
		\$2,197.53
Appropriation from Surplus	1,799.50	
		<hr/>
		3,997.03
Excise Tax—Exhibit B	928.40	
Overlay—Exhibit C	1,553.66	
Supplemental Taxes—Ex. C	202.70	
		<hr/>
		2,684.76
Net Loss for the Year		1,312.27
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Surplus, February 22, 1946—Ex. A		\$1,960.55
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A copy of the complete audit report is on file at the
Selectmen's office.

Report of Superintendent of Schools

To the School Committee and Citizens of Hermon:

I am submitting herewith for your consideration a report of your schools for the past year, together with the reports of the high school principal, Mr. Lawrence Dwyer, and the public health nurse, Miss Georgina Patterson.

ENROLLMENT

The enrollment in the elementary schools for the school year 1945-1946 totals 219, twelve more than last year. The pupils are distributed by grades and schools in the following manner:

Schools		Grades	
Coldbrook	26	Sub-Primary	36
Junction	23	Grade 1	39
Webber	32	Grade 2	25
Hermon Corner	39	Grade 3	27
Snow's Corner	39	Grade 4	25
Leathers' Corner	36	Grade 5	34
Burnett	24	Grade 6	33
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Total	219	Total	219

The registration in the high school building, which includes the seventh and eighth grades, is 151. This makes the total number of children attending Hermon schools 370, twenty-eight more than last year's enrollment.

TEACHERS

Our teaching staff is nearly the same as last year. I feel that we are very fortunate in being able to retain these well trained and experienced teachers. Our new teachers also have proved to be very efficient and highly satisfactory. Miss Eleanor Ramsdell, who taught at the Coldbrook School last year, resigned and Mrs. Wilma Cahill of Bangor was secured for this position. The other rural school teachers are the same as last year.

In the high school, Mr. Lawrence Dwyer, former principal, returned and assumed his duties as principal. Mr. Kenneth Young was retained as a part-time teacher, teaching in Hampden Academy in the forenoon and in Hermon High in the afternoon. At the beginning of the year we had no teacher for the course in agriculture. However, the first of November we were fortunate in being able to secure Mr. Charles Smith of Orono for this position.

REPAIRS

During the past year all schoolhouses have been inspected by representatives of the State Insurance Department and the State Department of Health. Our school buildings will require very extensive repairs in the near future if we are to meet the requirements of these two departments mentioned above. The drinking water used in all schools was analyzed and in many cases declared unsuitable for drinking purposes. Inasmuch as the water from the new high school well was declared satisfactory, five gallon cans were purchased and water from the high school well is delivered at all schools daily. The toilets in all our rural schools need to be reconstructed to meet state requirements and cesspools need to be provided to

take care of waste water from washing hands and from drinking cups. The State Insurance Department says we must have new stoves at Snow's Corner, Hermon Corner, and Northern Maine Junction. Also, a fire escape must be provided for the south wing of the high school. We should purchase a few new seats each year for the high school, as many of those in use are too small for youngsters of high school age. With the minor repairs that are always necessary, we feel that at least \$800 should be provided for repairs in the coming year.

CONSOLIDATION

I hope the time is not far distant when we can construct a consolidated school for the elementary grades. If you will refer to the enrollment in the various rural schools you will see that four of them are overcrowded. With 32 to 39 pupils in seven different grades under one teacher we are almost expecting the impossible when we hope that our children will get a thorough foundation in the lower grades. A teacher might conceivably handle this number of children in a single grade, but with pupils distributed over so many grades and so many different ages teachers are under a severe handicap.

In addition to the difficulties of teaching effectively so many, the physical conditions in these rural schools are decidedly bad. Poor lighting, poor heating, poor ventilation, poor seating are some of the hardships which your children have to put up with during their first seven years of school life.

The people of Hermon should not allow these conditions to exist any longer than absolutely necessary. You have provided a good school for your older children; why not do something to improve the educational opportunities of the younger children as well?

TEXTBOOKS AND SUPPLIES

During the past year we have been able to purchase a good number of new textbooks and some new maps. New English books have been provided for grades 3, 4, 5 and 6. This series will be extended to grades 7 and 8 next year. The new reading program, with supplementary workbooks, has been extended through the third grade. A new system of teaching spelling has been started in grades 2 and 3 which will be extended to other grades as rapidly as possible. New social study texts have been introduced into the seventh grade. New histories have been provided for the fourth grade. In the high school the new series of English texts introduced last year has been extended to include all classes. Several other new texts have been provided for high school classes. On the whole, all schools are well supplied with good textbooks.

CONVEYANCE

You will note that the cost of conveyance this year is approximately \$600.00 more than last year. This is due to the fact that our busses are no longer new and rather extensive repairs have had to be made. Inasmuch as we have a considerable balance this year and expect an increase in the state equalization for the coming year, this would seem to be an opportune time to trade our oldest bus for a new one. We can do this by increasing our appropriation for common schools by only \$800.00. A new bus will cost approximately \$3,500.00.

APPROPRIATION

The following appropriations are recommended:

Common Schools	\$8,300.00
High School	6,000.00
Repairs	800.00
Agriculture	1,500.00

In conclusion, I wish to thank town officials, parents, teachers, and school children for their cooperation and inspiration during the past year. I am particularly indebted to the members of the school committee for their sound advice, help, and encouragement in carrying on the work of the schools.

Respectfully submitted,

EARL C. McGRAW,

Superintendent of Schools.

FINANCIAL STATEMENT

Common School Accounts

TEACHERS' PAYROLL

Alice Goodell, Hermon Corner	\$ 969.05
Tena Felker, Snow's Corner	955.05
Harriet Goodspeed, Leathers' Corner	955.05
Laverna Patten, Webber	955.05
Viola Ellingwood, Burnett	955.05
Helen Bragg, Northern Maine Junc.	955.05
Eleanor Ramsdell, Coldbrook	350.00
Wilma Cahill, Coldbrook	611.05
Katherine Herrick, grades 7 and 8	772.30
Mollie Nickerson, grades 7 and 8	1,261.16
Adel Eveleth, music	388.00
Vina McGraw	325.96
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Total	\$9,452.77

LIGHTS.

Central Maine Power Company	92.06
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FUEL

Arlo Moore	\$ 90.00	
Robert Tapley	4.96	
Ray Tapley	11.76	
W. O. Pendleton	66.40	
Fred Libby	114.00	
Fred Patten	3.40	
William Holmes	5.00	
Otis Homsted	4.00	
Chesley Webber	2.00	
Henry Reed	10.00	
Irvin Libby	170.00	
Linwood Overlock	85.00	
Loren Goodspeed	126.00	
Town of Hampden	26.25	
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Total		718.77

COMMON SCHOOL TUITION

City of Bangor	180.00
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JANITORS' PAYROLL

Burton Bishop	\$36.00
George Homsted	36.00
Forest Bragg, Jr.	36.00
Harriet Goodspeed	36.00
Viola Ellingwood	14.00
Edward Nowell	14.00
Philip Porter	14.00
June Porter	24.00
Edith Overlock	45.00
Lillian Dawn	45.00

Walter Pendleton	35.00
Grace Andrews	5.00
Richard Lindsey	9.00
William Lindsey	6.00
Laverna Patten	7.00
Ethel Bates	15.00
Joyce Frost	22.00
Gordon Lawrence	2.00

Total	401.00
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CONVEYANCE

Lewis P. Smith Agency	\$363.29
Leon Leathers	.687.70
H. W. Robbins	576.65
Webber Motor Co.	186.31
Bean & Conquest	34.65
Fred Patten	30.00
E. P. Bishop	.98
Myron Goodell	648.00
Nelson Overlock	648.00
Hervey Robbins	648.00

Total	3,823.58
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TEXTBOOKS AND SUPPLIES

The Colonial Art Co.	\$ 2.50
The Macmillan Co.	58.40
Ginn and Co.	20.45
Furbush-Roberts Printing Co.	15.20
Webster Publishing Co.	9.60
Vinton School Form Co.	1.59
J. B. Lippincott Co.	23.78

Allyn & Bacon	41.46
Beckley-Cardy Co.	8.01
Scott Foresman Co.	205.49
Loring, Short & Harmon	27.92
The Papercrafters	84.79
Laidlaw Bros.	132.37
J. L. Hammett Co.	10.22
E. E. Babb & Co.	20.99
Sears Roebuck Co.	27.23
Central Maine Power Co.	.58
Curriculum Research Co.	7.00
Helen Bragg	1.51
Tena Felker	2.50
Laverna Patten	2.50
Alice Goodell	3.25

Total	707.34
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INCIDENTALS

John Mosher	\$11.00
Lewis P. Smith Agency	9.81

Total	20.81
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SUMMARY FOR COMMON SCHOOLS

Receipts

Balance 1944-1945	\$ 155.97
Appropriation	7,500.00
Tuition	102.50
State School Fund	7,250.36
Equalization Fund	3,514.00

Total	\$18,522.83
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Expenditures

Teachers	\$9,452.77	
Lights	92.06	
Fuel	718.77	
Tuition	180.00	
Janitors	401.00	
Conveyance	3,823.58	
Books and Supplies	707.34	
Transfer to High School Account	1,983.77	
Incidentals	20.81	
Total		17,380.10
Balance		\$ 1,142.73

HIGH SCHOOL ACCOUNTS

TEACHERS' PAYROLL

Lawrence Dwyer, principal	\$1,388.80	
Kenneth Young, assistant	1,724.37	
Floy Bemis, assistant	1,261.16	
Bertha Myers, Commercial	1,361.05	
Katherine Herrick, grade 9	488.86	
Total		\$6,224.24

LIGHTS

Central Maine Power Co.	111.64
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JANITORS' PAYROLL

Nelson Overlock	\$766.00
Lincoln Patten	6.00

Lillian Dawn	51.00	
Edith Overlock	51.00	
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Total		874.00

FUEL

J. F. Woodman Co.	613.96
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TEXTBOOKS AND SUPPLIES

Ginn and Co.	\$ 89.14
Southwestern Publishing Co.	79.34
E. E. Babb & Co.	104.45
American Book Co.	86.61
D. C. Heath & Co.	95.57
Gregg Publishing Co.	18.60
Laidlaw Bros.	8.85
Scott, Foresman Co.	20.52
Furbush-Roberts Printing Co.	21.92
Americana Corporation	69.75
The Papercrafters	100.00
Kenney Duplicator Co.	15.55
C. D. Merrifield Co.	4.50
Howard & Brown	9.75
Master Products Co.	8.75
E. C. McGraw	4.50
Kenneth Young	3.82
R. B. Dunning Co.	3.32
Dunham & Hanson	1.00
Claude Kimball	8.65
Silver Burdett Co.	36.34
Baker Taylor Co.	34.90
Gledhill Bros.	107.84
Graves Type & Adding Machine Co.	62.50

Loring, Short & Harmon	16.10	
Liberty Publishing Co.	7.50	
Beckley-Cardy Co.	1.01	
Central Scientific Co.	90.48	
Utilities Distributors, Inc.	1.75	
Total		1,113.01

SUMMARY FOR HIGH SCHOOL

Receipts

Appropriation	\$6,000.00	
Tuitions	953.08	
Transfer State School Fund	1,983.77	
Total		\$8,936.85

Expenditures

Teachers	\$6,224.24	
Lights	111.64	
Janitors	874.00	
Fuel	613.96	
Textbooks and Supplies	1,113.01	
Total		\$8,936.85

AGRICULTURE

Receipts

Balance 1944-1945	\$ 119.96	
Appropriation	1,200.00	
State Subsidy	605.56	
Total		\$1,925.52

Expenditures

Carl Sawyer, salary	\$803.89	
Carl Sawyer, travel expense	41.00	
Carl Sawyer, supplies	16.33	
Charles Smith, salary	634.58	
Charles Smith, travel expense	25.25	
Charles Smith, supplies	21.63	
Landers, Friary & Clark	11.49	
R. B. Dunning	10.00	
I. L. Hunt	31.88	
D. D. Terrill Saw Co.	150.83	
Sears Roebuck Co.	8.58	
Walter Pendleton	28.00	
Leen Electric Motor Service	2.10	
Dunham & Hanson	27.30	
Smith's Express	5.05	
Baker Taylor Co.	53.18	
Total		1,871.09
Balance		\$ 54.43

REPAIRS

Receipts

Balance 1944-1945	\$ 4.27	
Appropriation	400.00	
Total		\$404.27

Expenditures

Morse & Co.	\$ 13.68
Claude Kimball	41.00
Chesley Webber	4.00
I. L. Hunt	9.65
Nelson Overlock	1.50
Dunham & Hanson	.60
William Bates	6.75
George Lawrence	5.50
Stanley W. Terry	49.50
W. O. Pendleton	153.84
Fred Patten	109.65
	<hr/>
Total	395.67
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Balance	\$ 8.60

Principal's Report

Hermon High School had the following registration at the beginning of this school year:

Boys	Girls
83	68

Of these, 14 are tuition students.

At present there are six full-time teachers and one teacher who is at Hermon in the afternoon for mathematics and science. The fact that there has been a capable and well qualified staff of teachers has made the year profitable in attainments. We were especially pleased to reinstate the Agricultural Course in November. Mr. Charles Smith has planned and is putting into execution a sound program of class and shop instruction which gives due consideration to the needs and abilities of students taking the course. All the resources of the shop are being used to full capacity and much resourcefulness has been shown by the instructor in obtaining new methods and means of presenting a rich course of study. It is our aim in this course, as in all courses of the school, to prepare the student for what he is most likely to do upon leaving school and to enable him to be the best possible type of citizen in his community and for his country.

Friends of the school are always interested in the school's activity program. It is a pleasure to enumerate some of the events in our schedule. During the first term the Senior Play was presented under the direction of Mrs.

Floy Bemis of the faculty. The boys who wished to do so participated in a touch football league. Mrs. Katherine Herrick directed the seventh and eighth year students in a musical program at Christmas time. Both the boys and the girls had a good season in basketball; in fact, the Hermon girls were undefeated. Now we are looking forward to the annual Junior Prize Speaking, the baseball season, an operetta, the "Microphone" (our year book), and graduation.

There are definite limitations in the physical school plant, largely because it was first designed for a much smaller number of students. We need, for example, more locker and better sanitary facilities. Recommendations in these respects, however, have been passed on to the Superintendent and the School Board, who are aware of these particular problems.

In closing, I want to thank all parents, friends of the school, school officials, and students for their willing help and friendly cooperation. It is only through such joint efforts that we can have the type of high school we all want for Hermon.

Respectfully submitted,

LAWRENCE W. DWYER.

Report of Public Health Nurse

January 1 to December 31, 1945

Now that Victory is won in War, let us concentrate on Victory over Disease. As long as we feel well we think very little of our body and how we benefit by healthy, normal living. How true the saying is, "Health is Wealth."

This year, as in years past, health supervision visits have been made to pre-natal and post-partum mothers, infants, pre-school children, school children and crippled children.

Conferences were held with the teachers regarding health problems arising in your schools. Home visits were made to parents of school children in order to explain need of dental, vision and hearing corrections and to guard against communicable diseases.

Necessary follow-up visits have been made on contacts of persons with tuberculosis in order to get these persons X-rayed.

Whenever necessary, children have been referred to the Pediatric and Crippled Children Clinics sponsored by the State Bureau of Health.

In December the school health program, illustrated by movies, was discussed at a teachers' meeting.

It is only when a disease strikes our town or community that we begin to worry about immunizations and control of that disease. It is often too late then. Statistics show that for some diseases the body requires six months to

establish the proper immunity. In the future when your community offers Child Health Conferences or Immunization Clinics, take advantage of this service.

Whenever there is a communicable disease in your home report it to your Health Officer. Then the disease will be under control much quicker. Never send your child to school with a head cold—remember, most of the communicable diseases start with symptoms of a head cold.

As yet there is no organized Health Committee in your town. In order to have a more extensive health program this next year, it will be necessary to form a Health Committee or Council to help in the planning. Remember, this is your health program and with such a committee it will be possible for your nurse to do much more effective health work.

Respectfully submitted,

GEORGINA J. PATTERSON,

Bureau of Health

Public Health Nurse.

RESIDENT TAXPAYERS 1945

Name	Poll	Real Estate	Personal	Total
Andrews, Harold	\$3.00	\$ 49.00	\$ 3.50	\$ 55.50
Andrews, Olin	3.00	112.00	7.00	122.00
Applebee, H. J.	3.00	63.00		66.00
Andrews, Stanton	3.00	35.00	2.10	40.10
Andrews, Lamont	3.00		3.50	6.50
Appleby, Laurel	3.00	15.40		18.40
Allen, William	3.00			3.00
Applebee, Harold		42.00		42.00
Austin, Alfred	3.00			3.00
Brown, Altara L.		14.00		14.00
Bishop, James	3.00	101.50	9.10	113.60
Bryant, J. H.		14.00		14.00
Bryant, Bradley	3.00			3.00
Bishop, E. P.	3.00	99.40	32.90	135.30
Bartlett, L. F.		21.00		21.00
Bartlett, Leroy E.		24.50		24.50
Bartlett, Roland	3.00	38.50	10.50	52.00
Benjamin, Guy and Ray		42.00		42.00
Benjamin, Ray		49.00	13.30	62.30
Bowen, Linwood A.	3.00	56.00	21.00	80.00
Bickford, B. F.	3.00	44.10	5.60	52.70
Bowen, Tena, Heirs of		49.00		49.00
Bickford, Lucy, Hrs. of		12.60		12.60
Bates, George S.	3.00	94.50	27.30	124.80
Booker, Georgia		84.70	11.20	95.90
Bates, Harold	3.00	28.00	2.10	33.10
Buell, Herbert	3.00	50.40		53.40
Brown, Scott L.	3.00	135.10	2.10	140.20
Barber, Eva		147.00	2.10	149.10
Booker, A. T.		46.90		46.90
Booker, Orrin	3.00		4.90	7.90
Brown, John E.	3.00	42.00	6.30	51.30
Bragg, F. A.	3.00	63.00		66.00
Burton, Kenneth & Florence	3.00	70.00	2.80	75.80
Brackett, Lyall		24.50		24.50

Name	Poll	Real Estate	Personal	Total
Brackett, Samuel	3.00			3.00
Byers, Frank	3.00	52.50		55.50
Burns, Carroll	3.00	45.50		48.50
Bragg, Ralph W.	3.00	28.00		31.00
Booker, Hollis	3.00	79.80	17.50	100.30
Bridges, Ambrose	3.00			3.00
Bradbury, Edgar	3.00		2.10	5.10
Bigelow, Dwight	3.00			3.00
Beatie, Frank	3.00			3.00
Burges, Elias	3.00	45.50	35.70	84.20
Bowden, George	3.00			3.00
Bemis, Manley	3.00	63.00		66.00
Burgess, W. M.	3.00	37.10		40.10
Boulier, Kenneth & Caroline	3.00	94.50	16.10	113.60
Brann, Edward	3.00	7.00		10.00
Bates, C. W.		52.50	2.10	54.60
Clark, Sarah D.		52.50		52.50
Chapman, B. R., Hrs. of		52.50		52.50
Crosby, Philander, Hrs. of		140.00		140.00
Central Me. Power Co.			1057.00	1057.00
Clark, Raymond	3.00	210.00	91.00	304.00
Chaples, C. 'G.	3.00		4.20	7.20
Crocker, Earl	3.00	49.00		52.00
Collins, Myrtle		17.50		17.50
Craig, Eric	3.00			3.00
Craig, Edward F.		21.00		21.00
Cunningham, Victor, Jr.			19.60	19.60
Campbell, Alice		21.00	7.70	28.70
Campbell, William		49.00	4.90	53.90
Chevarie, Sophia		213.50		213.50
Dunn, T. T.	3.00	31.50		34.50
Dunn, Alice		10.50		10.50
Dunn, Daniel H., Divisees		105.00	15.40	120.40
Dunton, Joseph	3.00	42.00	18.20	63.20
Douglas, David	3.00	63.00		66.00

Name	Poll	Real Estate	Personal	Total
Dole, Arthur	3.00	54.60	7.70	65.30
Duplisea, Emerald	3.00	8.40		11.40
Dunham, Etta, Hrs. of		52.50		52.50
Duran, Clarence	3.00	317.10	145.60	465.70
Duplisea, P. A. & I. E.	3.00	77.00		80.00
Duplisea, P. A.	3.00	70.00		73.00
Drew, Elmer	3.00			3.00
Dow, Lawrence	3.00			3.00
Davis, Sherman	3.00			3.00
Doughty, Lester		14.00		14.00
Dore, Helen C.		21.00		21.00
Emerson, Preston		56.00	2.80	58.80
Emerson, Fred	3.00			3.00
Estes, Bessie		77.00		77.00
Ellingwood, F. L., Jr.		25.90		25.90
Ellingwood, Ethel		28.00		28.00
Ellingwood, Eugene	3.00	26.60		29.60
Ellingwood, Edmund	3.00	9.10	42.00	54.10
Ellingwood, Carroll		22.40	4.20	26.60
Estes, George	3.00	5.60		8.60
Ellingwood, Lynne		73.50		73.50
Frost, Freeman	3.00	133.00	54.60	190.60
Fotis, Nickolas	3.00	125.30	16.10	144.40
Fletcher, Alton	3.00	24.50		27.50
Foster, Joseph	3.00	77.00		80.00
Farrell, Frank	3.00	52.50		55.50
Freeman, Harold	3.00	24.50		27.50
Fletcher, W. H.	3.00			3.00
Grant, Florence		105.00		105.00
Grant, Annie E.		66.50		66.50
Goodspeed, Loren		115.50	18.20	133.70
Gray, Fred A.	3.00		40.60	43.60
Gray, Mattie		70.00		70.00
Gray, Royce	3.00			3.00

Name	Poll	Real Estate	Personal	Total
Gordon, Clarence	3.00			3.00
Gordon, Helen		28.00	6.30	34.30
Grant, W. J.	3.00	41.30	9.10	53.40
Gilman, Merton L.	3.00	49.00		52.00
Grant, E. N.	3.00	13.30		16.30
Grant, Carlton	3.00			3.00
Grant, C. H.	3.00	91.00		94.00
Grant, Amy		55.30		55.30
Garland, Celia		21.00		21.00
Goodell, Myron	3.00	31.50		34.50
Getchell, Carl	3.00			3.00
Garland, Andrew	3.00	35.00	3.50	41.50
Goodspeed, Ervin	3.00	28.00	16.10	47.10
Grant, Beatrice		66.50		66.50
Goodspeed, Raymond		51.10		51.10
Goodell, Floyd W.	3.00	10.50		13.50
Getchell, Delmont	3.00	56.00	7.00	66.00
Goodspeed, Lloyd		10.50		10.50
Gray, Maxwell	3.00		2.80	5.80
Gray, Harold R.	3.00	69.30	29.40	101.70
Higgins, Leland M.	3.00	161.00	66.50	230.50
Hemburg, Herbert	3.00	42.00		45.00
Hawes, Volney	3.00	58.10		61.10
Hillman, Merton L.	3.00	133.00	23.108	159.10
Hammond, C. W.		14.00	12.60	26.60
Hall, Franklin V.		31.50	4.20	35.70
Heughen, John	3.00	35.00	8.40	46.40
Heughen, Ernest	3.00	42.00	6.30	51.30
Haffey, Nellie		35.00		35.00
Hunt, Ivan L.	3.00	56.00		59.00
Hunt, C. O.		63.00		63.00
Hunt, Kenneth	3.00			3.00
Hillman, A. W.	3.00	87.50	21.00	111.50
Homstead, George		213.50	21.00	234.50
Homsteadl, Franklin T.	3.00			3.00
Hammond, Frank	3.00	85.40	14.00	102.40
Hatch, A. A.	3.00	131.60	56.00	190.60

Name	Poll	Real Estate	Personal	Total
Hanson, Christine		133.00		133.00
Hunt, Elmo	3.00		8.40	11.40
Hunt, Elmo C & Lillian K.		31.50		31.50
Homsted, Otis	3.00	112.00	29.40	144.40
Homsted, Clarence	3.00	87.50	42.70	133.20
Hamel, T. J.		28.00		28.00
Hewes, C. E.		52.50		52.50
Higgins, Rose & Geo. S.	3.00	63.00	7.00	73.00
Horton, George	3.00	56.00		59.00
Hammond, Olando	3.00	21.00	4.20	28.20
Hills, Chas.		35.70		35.70
Hewes, Harold & Helen	3.00	39.20		42.20
Hartley, Frank P.	3.00	48.30	7.70	59.00
Hitchins, Lila M.		16.10		16.10
Hayden, Dean	3.00			3.00
Holmes, William	3.00	35.00	2.10	40.10
Haskell, Lewis	3.00			3.00
Hunt, M. C.		59.50		59.50
Heath, Arthur	3.00	84.00	20.30	107.30
Ingraham, Leon & Thelma	3.00	115.50		118.50
Jorgenson, Neils		56.00		56.00
Jordan, Robert	3.00			3.00
Johnson, Harold		49.00		49.00
King, Percy	3.00	91.00	22.40	116.40
Kimball, Ida		49.00		49.00
Kestenus, C. D., Devisees		49.00		49.00
Klatt, George H.		65.80		65.80
Kitchen, Gorden	3.00	28.00		31.00
Kimball, C. W.	3.00	329.00	70.00	402.00
Kimball, W. T.	3.00	38.50		41.50
Keith, Alden	3.00	30.80	8.40	42.20
Kelley, Earl	3.00	56.00	2.80	61.80
Knowlton, Kenneth	3.00	70.00	2.10	75.10
Kitchen, Kenneth	3.00			3.00

Name	Poll	Real Estate	Personal	Total
Lovley, Clarence	3.00	112.00		115.00
Libby, Vernon B.	3.00			3.00
Lord, Clifford	3.00			3.00
Linscott, Elmer	3.00	31.50		34.50
Littlefield, Ellen		65.10		65.10
Leather, Emery L.	3.00	31.30	9.10	43.60
Leathers, Ada F.		84.00		84.00
Libby, Fred C.	3.00	121.10	50.40	174.50
Leathers, L. I.	3.00	68.60		71.60
Libby, Irvin	3.00		23.10	26.10
Larkin, Lucy		49.00	3.50	52.50
Lawrence, Grace		59.50	10.50	70.00
Luce, R. T.	3.00	92.40	16.80	112.20
Lord, B. H.	3.00	165.20	21.00	189.20
Lawrence, George F.	3.00	66.50	23.10	92.60
Lindsey, W. E.	3.00	42.00		45.00
Lord, Evangeline		105.00		105.00
Lord, J. A.	3.00		6.30	9.30
Leathers, Ralph	3.00	63.00		66.00
Lindsey, Vergil	3.00	52.50		55.50
Lawrence, Warren		21.00		21.00
Light, George		28.00		28.00
Light, Andrew	3.00	10.50		13.50
Light, Ernest		7.00		7.00
Light, Kenneth		10.50		10.50
Lynn, Blanche		49.00		49.00
Lord, Wildon		38.50		38.50
Loundsbury, James S.	3.00	31.50		34.50
LaChance, Dominique	3.00			3.00
McNamara, Raymond		7.70		7.70
McKay, Ralph	3.00	77.00	7.70	87.70
Mosher, John J.	3.00	35.00	4.20	42.20
Moore, Arlo L.	3.00	5.60	2.10	10.70
Miller, Stacy		63.00		63.00
Miller, Albert	3.00	73.50	13.30	89.80
Miller, Kenneth	3.00			3.00
Murphy, William	3.00	21.00		24.00

Name	Poll	Real Estate	Personal	Total
Maloon, Gilbert	3.00	80.50	24.50	108.00
McCarty, Cleveland & Wm.		56.00		56.00
McCarty, Cleveland	3.00	31.50		34.50
McCarty, William	3.00		6.30	9.30
Moon, Roy		17.50		17.50
McLain, Llewellyn	3.00	59.50		62.50
McDonald, C. S.	3.00	70.00	7.00	80.00
Maloon, Frank	3.00	14.00		17.00
Miller, Chas.	3.00			3.00
Maloon, Velma Fields		28.00		28.00
McDonald, Stuart	3.00			3.00
McCarthy, Zerah P.	3.00	28.70	2.10	33.80
Marley, A. H.	3.00	42.00		45.00
McLain, Bruce	3.00			3.00
Nowell, Lemuel		52.50	1.40	53.90
Nowell, Lemuel & Edward		10.50		10.50
Nowell, Arthur	3.00	4.90		7.90
Nowell, G. M.		28.00	6.30	34.30
Nowell, Gerald G.	3.00	70.00	7.70	80.70
Nowell, Rena B.		4.20		4.20
Nowell, Edward H.	3.00	35.00	2.10	40.10
Nowell, Merton	3.00			3.00
Nowell, Clyde	3.00		7.00	10.00
Nowell, Harrison B.	3.00	49.00	10.50	62.50
Nowell, Elmo			4.90	4.90
Newcomb, Burton		126.00		126.00
Nason, Ernest	3.00			3.00
Overlock, Reuben	3.00	70.00	14.00	87.00
Overlock, Ernest	3.00	140.00	40.60	183.60
Overlock, Nelson	3.00	38.50	4.20	45.70
Overlock, Alvin E., Hrs. of		17.50		17.50
Overlock, Millard	3.00	31.50	2.10	36.60
Overlock, William V.		43.40		43.40
Overlock, Norman	3.00	21.00	4.20	28.20
Overlock, Gardiner	3.00	30.10	7.70	40.80
Overlock, Abbie		42.00		42.00

Name	Poll	Real Estate	Personal	Total
Overlock, Mary		42.00		42.00
Overlock, Maurice	3.00	10.50		13.50
Overlock, Linwood	3.00	66.50	11.90	81.40
Pratt, Clarence	3.00	38.50		41.50
Patten, Otis	3.00	110.60	30.10	143.70
Page, Vesta, Heirs of		31.50		31.50
Page, Henry		108.50		108.50
Patten, Lincoln	3.00		23.80	26.80
Pomroy, Oscar	3.00	54.60	5.60	63.20
Patten, Webber		10.50		10.50
Pickard, Willard		41.30		41.30
Patten, Albion	3.00	73.50	16.80	93.30
Patten, Ruth		28.00	2.10	30.10
Patten, E. L.	3.00	45.50	22.40	70.90
Pinkham, Elbridge F.	3.00	49.00	11.20	63.20
Pierce, C. W.	3.00	42.00		45.00
Pendleton, W. O.	3.00	70.00	11.20	84.20
Pickard, F. R.	3.00	189.00	93.80	285.80
Prescott, Ray	3.00	70.00	10.50	83.50
Pomroy, Bert		56.00		56.00
Pomroy, Carl			21.00	21.00
Pomroy, Edna		17.50		17.50
Pratt, Clara		63.00		63.00
Phillips, George A.	3.00	37.80	4.20	45.00
Palmer, George E.	3.00	49.00	5.60	57.60
Patten, William E.		80.50	23.80	104.30
Patten, Fred L.	3.00	38.50		41.50
Patten, Iola		70.00		70.00
Pomeroy, Kenneth	3.00	7.00		10.00
Pomroy, Sumner, Hrs. of		21.00		21.00
Prescott, Maurice	3.00	70.00	2.10	75.10
Patten, C. O.	3.00	50.40	8.40	61.80
Patten, M. E.		79.80		79.80
Pinkham, Roger	3.00	63.00	44.10	110.10
Philbrick, Don	3.00			3.00
Pomroy, Eddie	3.00			3.00

Name	Poll	Real Estate	Personal	Total
Pomroy, Dora		38.50	4.20	42.70
Perkins, Leon	3.00	63.00	13.30	79.30
Porter, Arthur	3.00			3.00
Porter, Jasper	3.00			3.00
Packard, Libby	3.00			3.00
Robinson, Galen A.	3.00	91.00		94.00
Robinson, Ralph	3.00	70.00	5.60	78.60
Robinson, Arthur, Hrs. of		91.00	2.80	93.80
Robinson, Gertrude		35.00		35.00
Robinson, Clarence	3.00		4.20	7.20
Robinson, Clayton	3.00			3.00
Rice, Frank R.	3.00	80.50		83.50
Richardson, W. D.	3.00	105.00	59.50	167.50
Robinson, Alton		25.20		25.20
Robinson, Glendon A. & Marie A.	3.00	38.50		41.50
Robichaud, Lewis	3.00	38.50		41.50
Ricker, Edgar	3.00			3.00
Robbins, Fred G.	3.00	56.00		59.00
Ricker, Chas. E.	3.00			3.00
Ricker, Sophia		77.00		77.00
Robbins, H. W.	3.00	66.50		69.50
Raynes, Warren, Heirs of		42.00		42.00
Russell, Susan		28.00	4.90	32.90
Russell, Albion	3.00			3.00
Russell, Chas.	3.00	14.00		17.00
Rose, A. P.		35.00		35.00
Robinson, Dorothy		88.90	2.80	91.70
Robinson, Waldo E.		3.50		3.50
Rider, John G.	3.00	63.00	2.80	68.80
Robinson, Dwinal	3.00		3.50	6.50
Ramsdell, Chas.	3.00			3.00
Reid, Henry & Edward	3.00	133.00		136.00
Stevens, Harry	3.00	31.50		34.50
Smith, A. C., Heirs of		59.50		59.50
Smith, Guy & Lee	6.00	11.20		17.20

Name	Poll	Real Estate	Personal	Total
Snow, Earl P.	3.00	82.60		85.60
Spencer, Millard C.	6.00	80.50	53.90	137.40
Spencer, Lillian		9.80		9.80
Smart, Albert J.	3.00	72.10	8.40	83.50
Snow, W. H.		84.00	25.20	109.20
Smith, Gardiner	3.00	42.00		45.00
Saunders, Geneva		49.00		49.00
Saunders, Lester L.	3.00		10.50	13.50
Saunders, Irvin	3.00			3.00
Swan, John	3.00	54.60	5.60	63.20
Smith, Harvey W.		24.50		24.50
Smith, Rufus A., Hrs. of		28.00		28.00
Small, Clifton	3.00	119.00	9.10	131.10
Snow, Alton	3.00	66.50	4.20	73.70
Stevens, Earl	3.00	114.80		117.80
Simmons, Lucy		94.50		94.50
Sweeney, Owen	3.00	24.50		27.50
Socquet, Feliz	3.00	63.00		66.00
Smith, Annie		94.50		94.50
Sullivan, Lila		52.50		52.50
Sherwood, James W.	3.00			3.00
Summers, Gordon	3.00		4.20	7.20
SanAntonio, Albert	3.00	100.80	18.80	122.70
Sabine, Fred	3.00	52.50		55.50
Stevenson, Harry	3.00			3.00
Sawyer, Carl	3.00			3.00
Scripture, Merle		21.00		21.00
Snow, R. W.	3.00	140.00		143.00
Snow, Herbert	3.00		14.70	17.70
Stevens, Clara		70.00	9.10	79.10
Sawyer, Alden & Irene	3.00	53.90		56.90
Sabine, Ernest	3.00		16.10	19.10
Tourtelotte, Herbert	3.00	42.00	10.50	55.50
Tibbetts, Harold	3.00	24.50	9.10	36.60
Tucker, Frank B.		63.00	14.00	77.00
Tapley, Ray	3.00		2.80	5.80

Name	Poll	Real Estate	Personal	Total
Tapley, Inez		49.00		49.00
Treadwell, George E.	3.00	56.00	64.40	123.40
Treadwell, James P.	3.00	56.00	56.00	115.00
Thayer, Chas.		31.50	4.20	35.70
Thayer, Nelson	3.00		5.60	8.60
Turner, Thomas		108.50	35.00	143.50
Verrill, E. G.	3.00	81.20	18.90	103.10
Violette, George	3.00		3.50	6.50
Violette, Cora		112.00		112.00
White, Bertie	3.00	70.00		73.00
Wilson, Edward	3.00	28.00	9.80	40.80
Witherly, Lloyd	3.00			3.00
Webber, P. R.		91.00	32.90	123.90
Warren, Harrison	3.00	56.00	4.20	63.20
Webber, W. J., Hrs. of		49.00		49.00
Wing, Albert	3.00	87.50		90.50
Warren, Nellie		31.50		31.50
Worden, Willet, Hrs. of		56.00		56.00
Witherly, G. W.	3.00	68.60	24.50	96.10
Wing, Neil A.	3.00	11.20		14.20
Webster, T. H.		14.00		14.00
White, Ralph	3.00	35.00	2.10	40.10
Webber, Mary		52.50		52.50
Whitney, H. E.		77.00		77.00
Wright, Clair	3.00			3.00
Webber, Chesley	3.00			3.00
Wentworth, Edison	3.00			3.00
Warren, Fannie		17.50		17.50
Young, Chas. E.	3.00	66.50		69.50
Young, Kenneth C.	3.00			3.00

NON-RESIDENT TAXPAYERS 1945

Name	Real Estate	Personal	Total
Annis, Truman	\$ 21.00		\$ 21.00
Bean, W. A., Heirs of	17.50		17.50
Berg, Arthur	3.50		3.50
Blethen, E. C.	14.00		14.00
Banks, Earl	35.00		35.00
Betterly, Chester	10.50		10.50
Bluesteine, Max & Morris	112.00		112.00
Brooks, R. E.	7.00		7.00
Beatham, Lila	7.00		7.00
Bangor Real Estate Development Co.	70.00		70.00
Boutlier, Frank	31.50		31.50
Chandler, A. J., Heirs of	28.00		28.00
Crowley, Annie	10.50		10.50
Cunningham, Madeline	4.20		4.20
Cianchette, J. R.	21.00		21.00
Chaples, Robert B.	21.00		21.00
Dorr, Lewis & Albion	10.50		10.50
Downs, Louise P.	2.10		2.10
Dakin, Hilda F.	9.10		9.10
Drillon, Chas.	31.50		31.50
Doughty, Harold	10.50		10.50
Eastman, Madeline	35.00		35.00
Emerson, J. S.	21.00		21.00
Eastman Car Co.	245.00	1246.00	1491.00
Fogg, Elen	42.00		42.00
Frazier, Henry	9.10		9.10
Fernald, Linna	56.00		56.00
Fish, Elsie	14.00		14.00
Farrington, Carolyn R.	10.50		10.50
Hewes, Albert	21.00		21.00

Name	Real Estate	Personal	Total
Hughes, Clara M.	115.50		115.50
Hunt, Robert, Heirs of	14.00		14.00
Hood, H. P. Co.	7.00		7.00
Hewes, Herbert	14.00		14.00
Haskell, Howard	7.00		7.00
Hampden-Newburg Power & Light Co.		70.00	70.00
Hartley, Harry F.	28.00		28.00
Hicks, Bert	10.50		10.50
Joslin, Thomas	17.50		17.50
Jackson, Russell	35.00		35.00
Jewell, Harold, Heirs of	31.50		31.50
Jones, F. S.	3.50		3.50
Kimball, H. Forest	45.50		45.50
Kenniston, Wilbur T.	49.00		49.00
Kelliher, John T., Heirs of	14.00		14.00
Laforge, Eben	7.00		7.00
Littlefield, Carlton	2.10		2.10
Libby, Lillian	21.00		21.00
Larson, Ed. E.	9.10		9.10
Langille, Rose	7.00		7.00
Leathers, Lillian	63.00		63.00
Landry, W. M.	14.00		14.00
Laforge, Albert	9.10		9.10
Miller, Chas. F.	45.50		45.50
McGray, H. S.	10.50		10.50
Moriarty, M.	35.00		35.00
Mowatt, Mabel	3.50		3.50
McCabe, Alberta	28.00		28.00
Manning, Wm. & Phillip Holmes	4.90		4.90
Melvin, Maude	10.50		10.50
Merchants Despatch Transp. Corp.	45.50	108.50	154.00
Munson, Verney & Vona G.	2.10		2.10
Maine Central R. R. Co.	224.00		224.00

Name	Real Estate	Personal	Total
McCarthy, Grace	21.00		21.00
Marshall, Eva M.	10.50		10.50
Marsh, Fred	24.50		24.50
Mann, Ralph	14.00		14.00
Manty, Theadore	10.50		10.50
Merrill Trust Co.	45.50		45.50
Newcomb, Susie	7.00		7.00
Newcomb, Clyde	21.00		21.00
Nickerson, Lillian	50.40		50.40
Novark, Chas. Mrs.	42.00		42.00
Nason, Ernest	21.00		21.00
O'Hara, Edward T.	7.00		7.00
Overlock, L ^r E.	7.00		7.00
Parker, Lillian	3.50		3.50
Pond, Stanley E.	7.00		7.00
Prebble, Wilbur	7.00		7.00
Patten, Mona	21.00		21.00
Penobscot Coal & Wharf Co.	770.00		770.00
Patten, Rex	14.00		14.00
Porter, Felix	4.90		4.90
Robinson, A. G. & V. O.	14.00		14.00
Richardson, Alton	10.50		10.50
Raynes, Frank E.	21.70		21.70
Russell, Thomas	10.50		10.50
Russell, William	3.50		3.50
Robinson, Earl, Heirs of	84.00		84.00
Robinson, Eugene	56.00		56.00
Richardson, Wallis, Heirs of	56.00		56.00
Raynes, Ernest	7.00		7.00
Sherwood, Margaret	7.00		7.00
Stubbs, Dennis R. & Ruby	14.00		14.00
Strair, Jacob	7.00		7.00
Smith, Edward	33.60		33.60

Name	Real Estate	Personal	Total
Sanborn, Harold	10.50	-	10.50
Shannon, Ralph J.	7.00		7.00
Sealand, Arthur	10.50		10.50
St. Germaine, Frank	17.50		17.50
Sargent, F. D.	28.00		28.00
Smith, Roland	61.60		61.60
Smith, Ralph & Guy, Heirs of	81.90		81.90
Stubbs, Elizabeth	17.50		17.50
Scripture, Lloyd	2.10		2.10
Socony Vacuum Oil Co.		8.75	8.75
Sproul, Harry	8.40		8.40
Smith, William	10.50		10.50
Shell Oil Co., Inc.		10.50	10.50
Sloat, Newman	70.00		70.00
Stewart, Harry	14.70		14.70
Tozier, Donald & Grace	2.10		2.10
Treworgy, Elmer J.	14.00		14.00
Taylor, J. M.	5.60		5.60
Tibbetts, L. L.	7.00		7.00
White, James	14.00		14.00
White, George W.	14.00		14.00
Wilks, Robert D.	21.00		21.00
Webber Oil Co.	189.00	21.00	210.00
Walker, W. J.	4.90		4.90
Warren, Albra	7.00		7.00
Yeaton, Charles L. & Marie A.	64.40		64.40
Bangor & Aroostook R. R. Property	8590.40		8590.40

SUPPLEMENTAL TAXPAYERS 1945

Name	Poll	Real Estate	Total
Clifford, Earl R.	\$3.00		\$ 3.00
Pickard, Willard	3.00		3.00
Dysart, Samuel	3.00		3.00

Brann, Edward J.	3.00	3.00
Stubbs, Dennis	3.00	3.00
Read, A. W.		35.00
Chapman, F. E.	3.00	3.00
Russell,	3.00	3.00
Eldridge, John	3.00	3.00
Gillen, Macie	3.00	3.00
Pratt, Vergil O.	3.00	3.00
Hand, Reid		14.70
Pratt, Harold	3.00	3.00
Wing, Lillian		42.00
Austin, Charles A.	3.00	3.00
Booker, A. W.	3.00	3.00
Graves, Harry	3.00	3.00
Bartlett, L. F.	3.00	3.00
Dunton, Leslie	3.00	3.00
Lindsey, Clyde	3.00	3.00
Drake, Stanley	3.00	3.00
Drinkwater, Perley	3.00	3.00
Lander, Sr., LeRoy W.	3.00	3.00
Messer, Colby E.	3.00	3.00
Tapley, Leslie	3.00	3.00
Russell, Percy	3.00	3.00
Libby, V. H.	3.00	3.00
Dysart, Samuel	3.00	3.00
Burges, Richard	3.00	3.00
Nowell, W. D.	3.00	3.00
Robinson, Robert	3.00	3.00
McGinley, George A.	3.00	3.00
Spencer, Hilton G.	3.00	3.00
Clewley, Chester	3.00	3.00
Meling, Walter H.	3.00	3.00
Thayer, Burnard	3.00	3.00
Maloon, J. D.	3.00	3.00
Goodspeed, Lloyd	3.00	3.00
Norton, Clayton	3.00	3.00

\$202.70

Wallace Richardson, Heirs of	57.50								57.50
Merle Scripture	22.50								22.50
Margaret Sherwood	8.50								8.50
Norman Sloat	73.00								73.00
Ralph & Guy Smith, Heirs of	89.40	78.00							167.40
W. H. Snow	83.73								83.73
J. M. Taylor		7.10							7.10
Elmer Treworgy	15.50								15.50
Willett Warden								19.70	19.70
	<u>\$874.84</u>	<u>\$192.02</u>	<u>\$81.27</u>	<u>\$11.36</u>	<u>\$24.02</u>	<u>\$15.52</u>	<u>\$21.68</u>	<u>\$16.46</u>	<u>\$1,259.93</u>

OUTSTANDING TAX DEEDS

	As at February 22, 1946							Total
	1937	1936	1935	1934	1933	1932	1931	
Truman Annis							42.35	42.35
Heirs of E. U. Clark		24.56	24.56					49.12
Evelyn Getchel			30.80	28.55	28.55	29.75		117.65
Edwina G. Jarvis	10.11							10.11
Ralph Lane		7.29	6.88	4.25				18.42
Elizabeth Mason	6.21							6.21
Heirs of H. A. Morrison		6.81	6.40	5.75	5.80	5.90		30.66
Mildred Overlock				18.60		17.58		36.18
C. O. Patten	45.14	41.36	41.36					127.86
Ralph Robinson			74.00	69.05				143.05
William Russell				6.50				6.50
Blanche L. Smedberg		8.77						8.77
	<u>\$61.46</u>	<u>\$88.79</u>	<u>\$184.00</u>	<u>\$132.70</u>	<u>\$34.35</u>	<u>\$53.23</u>	<u>\$42.35</u>	<u>\$596.88</u>

